

**59-12-111 Penalty for certain purchasers that fail to file a return or pay a tax due --
Commission rulemaking authority.**

A person shall pay a penalty as provided in Section 59-1-401, plus interest at the rate and in the manner prescribed in Section 59-1-402, and all other penalties and interest as provided by this title if the person:

- (1) does not hold:
 - (a) a license under Section 59-12-106; or
 - (b) a valid use tax registration certificate;
- (2) purchases tangible personal property subject to taxation under Subsection 59-12-103(1) for storage, use, or other consumption in this state; and
- (3) fails to file a return or pay the tax due as prescribed by the commission by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

Amended by Chapter 212, 2009 General Session